

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

2008-09

524 - 524

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	164	92	256	158	414
10 ATTENDING PUPILS (OCTOBER 2007)	152	89	241	151	392
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	158.0	90.5	248.5 ( 62%)	154.5 ( 38%)	403.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	9.3 (17:1)	5.7 (16:1)	10.3 (15:1)	=	25.3 /	30.6 =	=	.83 X	1368,355 =	=	704,156	431,579
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.5 =	=	.93 X	68,042 =	=	39,233	24,046
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	51,218 =	=	15,878	9,731
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	47,718 =	=	14,793	9,066
E. EDUCATION TECHS	1.6 (100:1)	0.9 (100:1)	0.6 (250:1)	=	3.1 /	2.0 =	=	1.55 X	36,252 =	=	34,838	21,353
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	6,552	4,015
G. CLERICAL	0.8 (200:1)	0.5 (200:1)	0.8 (200:1)	=	2.1 /	3.0 =	=	.70 X	88,271 =	=	38,310	23,480
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.3 /	1.2 =	=	1.08 X	84,014 =	=	56,256	34,479

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	8,449	5,253
B. Supplies and Equipment	320	442	79,520	68,289
C. Professional Development	54	54	13,419	8,343
D. Instructional Leadership Support	22	22	5,467	3,399
E. Co- and Extra-Curricular Student	31	105	7,704	16,223
F. System Administration/Support	204	204	50,694	31,518
G. Operations & Maintenance	935	1,111	232,348	171,650

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	147,071	90,140
B. Education & Library Technicians	36.00%	14,900	9,132
C. Clerical	29.00%	11,110	6,809
D. School Administrators	14.00%	7,876	4,827

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-10,994	-6,739
16 Adjustment for Title I Revenues	-114,560	-70,214

17 TOTALS	1363,019	896,378
18 E.P.S. RATES	5,485	5,802

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

2008-09

524 - 524

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	284.0	147.0	431.0		
	OCTOBER 2005	242.0	158.0	400.0		
	APRIL 2006	256.0	154.0	410.0		
	OCTOBER 2006	246.0	158.0	404.0		
	APRIL 2007	254.0	158.0	412.0		
	OCTOBER 2007	238.0	155.0	393.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	246.0 +	7.33	X	5,485.00	= 1,389,515.05
	9-12 PUPILS	156.5 +	0.00	X	5,802.00	= 908,013.00
	ADULT EDUC. COURSES AT .1	1.7		X	5,802.00	= 9,863.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,485.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,802.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6176	151.9	X .15	X	5,485.00	= 124,975.73
	9-12 DISADVANTAGED @ .6176	96.7	X .15	X	5,802.00	= 84,158.01
	K-8 LIMITED ENGLISH PROF.	64.0	X .500	X	5,485.00	= 175,520.00
	9-12 LIMITED ENGLISH PROF.	34.0	X .500	X	5,802.00	= 98,634.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	246.0		X	40.00	= 9,840.00
	9-12 STUDENT ASSESSMENT	156.5		X	40.00	= 6,260.00
	K-8 TECHNOLOGY RESOURCES	246.0		X	90.00	= 22,140.00
	9-12 TECHNOLOGY RESOURCES	156.5		X	273.00	= 42,724.50
	K-2 PUPILS	80.0	X .10	X	5,485.00	= 43,880.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 127,151.99
	9-12 SMALL SCHOOL ADJUSTMENT					= 99,974.54
	OPERATING ALLOCATION					3,142,650.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,048,370.71
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,048,370.71

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

2008-09

524 - 524

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	121,346.00	X	102.90%	=	124,865.03
32	SPECIAL EDUCATION - EPS ALLOCATION					390,684.53
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	176,808.63	X	102.90%	=	181,936.08
35	TRANSPORTATION - EPS ALLOCATION					180,560.40
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					63,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					941,426.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,989,796.75

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - S.A.D. 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 24				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 24				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,989,796.75

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

2008-09

524 - 524

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CYR PLT.	14.0	3.48%	138,844.93		0.00		138,844.93			
HAMLIN	31.5	7.83%	312,401.09		0.00		312,401.09			
VAN BUREN	357.0	88.69%	3,538,550.74		0.00		3,538,550.74			
TOTAL	402.5						3,989,796.76			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CYR PLT.			8,350,000	6.790	56,696.50		138,844.93	56,696.50	10.25%	6.79M
HAMLIN			14,050,000	6.790	95,399.50		312,401.09	95,399.50	17.24%	6.79M
VAN BUREN			59,100,000	6.790	401,289.00		3,538,550.74	401,289.00	72.51%	6.79M
TOTAL			81,500,000		553,385.00		3,989,796.76	553,385.00	100.00%	6.79M

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

2008-09

524 - 524

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
-----			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,989,796.75	553,385.00	3,436,411.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,989,796.75	553,385.00	3,436,411.75
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			9,181.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			3,445,592.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 13.87%		STATE SHARE % = 86.13%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 13.64%		STATE SHARE % = 86.36%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,084,076.26		

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

2008-09

524 - 524

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	287,132.72	287,997.64	0.00	0.00
August	287,132.72	287,997.64	0.00	0.00
September	287,132.72	287,997.64	0.00	0.00
October	287,132.72	287,997.64	0.00	0.00
November	287,132.72	287,997.64	0.00	0.00
December	287,132.72	287,997.65	0.00	0.00
Janurary	287,132.72	287,997.65	0.00	0.00
February	287,132.72	284,085.65	0.00	0.00
March	287,132.72	286,380.90	0.00	0.00
April	287,132.72	286,380.90	0.00	0.00
May	287,132.72	286,380.90	0.00	0.00
June	287,132.83	286,380.90	0.00	0.00
Total	3,445,592.75	3,445,592.75	0.00	0.00